

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF IOWA

FILED  
U. S. BANKRUPTCY COURT X  
NORTHERN DISTRICT OF IOWA

SEP 17 1996

GEORGE D. PRENTICE, II

In re:

DUANE F. STEIN and  
RITA M. STEIN,

Chapter 11

Bankruptcy No. 92-31609XF

Debtors.

-----  
DUANE F. STEIN and  
RITA M. STEIN,

Plaintiffs,

Adversary No. 93-3001XF

vs.

UNITED STATES OF AMERICA (IRS) and  
IOWA DEPARTMENT OF REVENUE,

Defendants.

JUDGMENT

This proceeding having been duly considered by the Honorable William L. Edmonds, United States Bankruptcy Judge, and a decision having been reached without trial or hearing, upon stipulation of the parties,

IT IS ORDERED AND ADJUDGED that the United States of America shall recover from Duane F. Stein and Rita M. Stein the unpaid assessed balance of unpaid federal individual income tax and related interest and penalties as follows:

<u>Tax Year</u>	<u>Type of Tax</u>	<u>Date of Assessment</u>	<u>Amount</u>
1977	1040	8/1/83	\$ 3,405.00
1978	1040	8/1/83	16,508.31
1979	1040	7/4/83	8,081.29
1981	1040	6/20/83	19,090.26
1989	1040	11/19/90	<u>8,646.40</u>
Total			\$55,731.26

plus all penalties and interest, accruing under law after the date of confirmation of debtors' plan of reorganization or dismissal of the Chapter 11 bankruptcy petition, pursuant to 26 U.S.C. §§ 6601, 6621 and 28 U.S.C. § 1961(c), until paid;

that the Iowa Department of Revenue shall recover from Duane F. Stein and Rita M. Stein the unpaid assessed balance of Iowa individual income tax and related interest and penalties as follows:

<u>Tax Year</u>	<u>Type of Tax</u>	<u>Date of Assessment</u>	<u>Amount</u>
1981	Income	July 11, 1985	\$1,900.64

plus all penalties and interest accruing under law after the date of confirmation of debtors' plan of reorganization or dismissal of the Chapter 11 bankruptcy petition, pursuant to Iowa Code § 422.25 until paid.



George D. Prentice, II  
Clerk of Bankruptcy Court

By: *Larria Sligh*  
Deputy Clerk

[Seal of the U.S. Bankruptcy Court]  
Date of Issuance: September 11, 1996

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF IOWA

FILED  
U. S. BANKRUPTCY COURT X  
NORTHERN DISTRICT OF IOWA

SEP 11 1996

GEORGE D. PRENTICE, II

IN RE:	)	
	)	
DUANE F. STEIN and	)	CH. 11 CASE NO. 92-31609-XF
RITA M. STEIN,	)	
	)	
DEBTORS,	)	ADVERSARY NO. 93-3001-XF
	)	
_____	)	
	)	
DUANE F. STEIN and	)	
RITA M. STEIN,	)	
	)	
PLAINTIFFS,	)	
	)	
vs.	)	
	)	
INTERNAL REVENUE SERVICE and	)	STIPULATED FINAL JUDGMENT
IOWA DEPARTMENT OF REVENUE,	)	
	)	
DEFENDANTS.	)	

Pursuant to the parties' agreement, it is hereby stipulated between the Iowa Department of Revenue and Finance and Duane F. Stein and Rita M. Stein, husband and wife, that judgment shall be entered against the Plaintiffs on their complaint and in favor of the Iowa Department of Revenue for the unpaid assessed balance of Iowa individual income tax and related interest and penalties as follows:

<u>Tax Year</u>	<u>Type of Tax</u>	<u>Date of Assessment</u>	<u>Amount</u>
1981	Income	July 11, 1985	\$1,900.64

plus all penalties and interest accruing under law after the date of confirmation of Debtor's plan of reorganization or dismissal of the Chapter 11 bankruptcy petition, pursuant to Iowa Code § 422.25, until paid.

Dated this 30th day of August, 1996.

IOWA DEPARTMENT OF REVENUE AND FINANCE

BY Dale T. Baker  
DALE T. BAKER  
79002  
ATTORNEY AT LAW  
COLLECTION SECTION  
STATE FINANCIAL MANAGEMENT DIVISION  
DEPARTMENT OF REVENUE AND FINANCE  
P.O. BOX 6128  
DES MOINES, IOWA 50309-6128  
515/281-8032

AUTHORIZED REPRESENTATIVE FOR  
IOWA DEPARTMENT OF REVENUE AND FINANCE

Dated this 3rd day of September, 1996.

Duane F. Stein  
Duane F. Stein  
1239 160th Street  
Barnum, Iowa 50518-7524  
Debtor Pro Se

Dated this 3rd day of September, 1996.

Rita M. Stein  
Rita M. Stein  
1239 160th Street  
Barnum, Iowa 50518-7524  
Debtor Pro Se

IT IS SO ORDERED. that judgment shall enter accordingly

Dated this 11 day of September, 1996.

William L. Edmonds  
William L. Edmonds  
United States Bankruptcy Judge

copies of order and judgment to:  
Debtors, Dale Baker,  
USTrustee on 9/11/96,ls

0709  
Ulmer  
CM. 8634

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF IOWA  
WESTERN DIVISION

IN RE: )  
 )  
DUANE F. STEIN and ) Bky. No. 92-31609XF  
RITA M. STEIN, )  
 ) Chapter 11  
Debtors. )  
 )  
DUANE F. STEIN and )  
RITA M. STEIN, )  
 ) Adversary No. 93-3001XF  
Plaintiffs, )  
 )  
v. )  
 )  
UNITED STATES OF AMERICA ) STIPULATED FINAL JUDGMENT  
IOWA DEPARTMENT OF )  
REVENUE )

FILED  
U.S. BANKRUPTCY COURT X  
NORTHERN DISTRICT OF IOWA  
SEP 11 1996  
GEORGE D. PRENTICE, II

Pursuant to the parties' agreement, it is hereby stipulated between the United States of America and Duane F. Stein and Rita M. Stein, husband and wife, that judgment shall be entered against the plaintiffs on their complaint and in favor of the United States for the unpaid assessed balance of unpaid federal individual income tax and related interest and penalties as follows:

<u>Tax Year</u>	<u>Type of Tax</u>	<u>Date of Assessment</u>	<u>Amount</u>
1977	1040	8/1/83	3,405.00
1978	1040	8/1/83	16,508.31
1979	1040	7/4/83	8,081.29
1981	1040	6/20/83	19,090.26
1989	1040	11/19/90	8,646.40

TOTAL:

\$55,731.26 26

CM

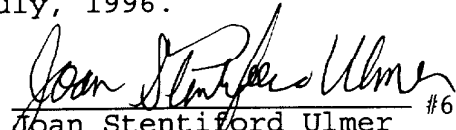
plus all penalties and interest, accruing under law after the date of confirmation of debtor's plan of reorganization or

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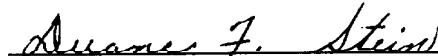
CM 9364434

dismissal of the Chapter 11 bankruptcy petition, pursuant to 26 U.S.C. § 6601, 6621, and 28 U.S.C. § 1961(c), until paid.

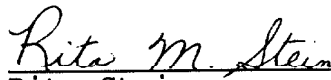
Dated this 3<sup>rd</sup> day of July, 1996.

  
Joan Stentiford Ulmer #65422  
Trial Attorney Tax Div.  
U.S. Department of Justice  
P.O. Box 7238  
Ben Franklin Station  
Washington, D.C. 20044  
Attorney for Defendant


DATED this 15<sup>th</sup> day of July, 1996.

  
Duane F. Stein  
Barnum, Iowa 50518-7524  
Debtor Pro Se

DATED this 15<sup>th</sup> day of July, 1996.

  
Rita Stein  
1239 160th Street  
Barnum, Iowa 50518-7524  
Debtor Pro Se

IT IS SO ORDERED *that judgment shall enter accordingly.*  
DATED this 11 day of ~~July~~ <sup>Sept</sup>, 1996.

  
William L. Edmonds  
United States Bankruptcy Judge

copies of order and judgment to:  
Debtors, US Attorney, USTrustee  
on 9/11/96, ls

## ABSTRACT OF JUDGMENT

### NOTICE

Pursuant to Title 28, United States Code, Section 3201, this judgment, upon the filing of this abstract in the manner in which a notice of tax lien would be filed under paragraphs (1) and (2) of 26 U.S.C. §6323(f), creates a lien on all real property of the defendant(s) and has priority over all other liens or encumbrances which are perfected later in time. The lien created by this section is effective, unless satisfied, for a period of 20 years and may be renewed by filing a notice of renewal. If such notice of renewal is filed before the expiration of the 20 year period to prevent the expiration of the lien and the court approves the renewal, the lien shall relate back to the date the judgment is filed.

Names and Addresses of Parties against whom judgments have been obtained		Names of Parties in whose favor judgments have been obtained
Duane F. Stein 1239 160th St. Barnum, IA 50518-7524  Rita M. Stein 1239 160th St. Barnum, IA 50518-7524		United States of America
Amount of Judgment	Names of Creditors' Attorneys	Docketed
\$ 55,731.26, plus interest	United States Attorney Financial Litigation Unit 401 1st. St., SE, Suite 400 Hach Building Cedar Rapids, IA 52401-1825	Sept. 11, 1996 Adversary No. 93-3001XF

UNITED STATES OF AMERICA

CLERK'S OFFICE

U.S. BANKRUPTCY COURT  
N. DISTRICT OF IOWA  
SS

I CERTIFY that the foregoing is a correct Abstract of the Judgment entered or registered by this Court.



Dated: November 13, 1997.

City: Cedar Rapids, Iowa

By: GEORGE D. PRENTICE II, Clerk  
William A. Holup, Deputy Clerk

Recorded: Vol 1 V  
Page 101

mailed to USAtt 11-13-97 my

UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF IOWA

**FILED**  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF IOWA

SEP 04 2001

SEAN F. McAVOY  
CLERK

IN RE:	)	
	)	
DUANE F. STEIN and	)	
RITA M. STEIN,	)	
	)	Bankruptcy No. 92-3160XF
Debtors.	)	
<hr/>		
DUANE F. STEIN and	)	
RITA M. STEIN,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	Adversary No. 93-3001XF
	)	
UNITED STATES OF AMERICA (IRS) and	)	
IOWA DEPARTMENT OF REVENUE,	)	
	)	
Defendants.	)	
<hr/>		

SATISFACTION OF JUDGMENT AND RELEASE OF LIEN


The United States of America, by counsel, Judith Whetstine, United States Attorney, and Joan S. Ulmer, Trial Attorney, Tax Division, United States Department of Justice, hereby acknowledges that the Judgment dated and entered on September 11, 1996, in favor of the United States and against Duane F. Stein and Rita M. Stein in the amount of \$55,731.26 plus further penalties and interest as accruing under law after the date of confirmation of the debtors' plan of reorganization or dismissal of the Chapter 11 bankruptcy petition, has been satisfied.



Accordingly, pursuant to Section 3201(d), Title 28, U.S.C., the lien created when a certified copy of the abstract of judgment was filed with the Recorder's Office for Webster County on November 17, 1997, as Instrument Number 3648 in Book 9 Page 224 has been satisfied and is hereby released.

Dated this 31<sup>st</sup> day of August, 2001.

JUDITH WHETSTINE  
United States Attorney

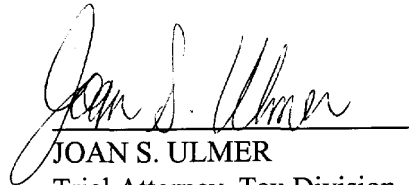
A handwritten signature in cursive script, appearing to read "Joan S. Ulmer", is written over a horizontal line.

JOAN S. ULMER  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 7238  
Ben Franklin Station  
Washington, D.C. 20044  
Telephone: (202) 514-4679

CERTIFICATE OF SERVICE

IT IS HEREBY *certified that service of the foregoing* SATISFACTION OF JUDGMENT  
AND RELEASE OF LIEN has been made this 31<sup>st</sup> day of August, 2001 by mailing a true and  
correct copy thereof to the following:

Duane and Rita Stein  
1239 160th St.  
Barnum, Iowa 50518-9418

A handwritten signature in cursive script, reading "Joan S. Ulmer", is written over a horizontal line.

JOAN S. ULMER

Trial Attorney, Tax Division  
U.S. Department of Justice  
Ben Franklin Station  
P.O. Box 7238  
Washington, D.C. 20044  
Telephone (202) 514-4679